

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 200 Section 200.225 Inspection and Publication of Hearing Decisions</b>
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**TITLE 86: REVENUE**

**PART 200  
PRACTICE AND PROCEDURE FOR HEARINGS BEFORE  
THE ILLINOIS DEPARTMENT OF REVENUE**

**Section 200.225 Inspection and Publication of Hearing Decisions**

- a) Within 180 days after its issuance, the Department shall make available for public inspection, at its principal offices, any hearing decision issued on or after January 1, 1995. Decisions made available for inspection shall be edited by the Department so that the name, address and identification number of the taxpayer, any related entities and/or employees are not disclosed.
- b) Within 30 days following the issuance of any hearing decision, the taxpayer affected by such decision may also request that the Department omit specifically identified trade secrets or other such confidential information from decisions made available for public inspection. The Department, upon such request, shall consider whether the suggested deletions are reasonable and whether disclosure of such information would potentially cause economic or other injury to the taxpayer.
- c) To the same extent and with the same limitations as provided in subsections (a) and (b), above, the Department shall publish its hearing decisions and make them available to the public through the following media and at the cost indicated:
  - 1) Electronic. The Department may maintain an electronic bulletin board containing all hearing decisions issued on or after January 1, 1995. The bulletin board shall be accessible through any computer by means of modem. There shall be no charge for this service.
  - 2) Floppy disk. A maximum of 25 hearing decisions may be transmitted by means of a 3 1/2 inch floppy disk, formatted to IBM or IBM compatible computers for a cost of \$25.00 per disk. The Department shall have the right to alter the physical means of transmission as changes in technology may provide.
  - 3) Hard copy. A printed hard copy of any hearing decision on 8 1/2 x 11 inch paper can be obtained at a cost of \$1.00 per page of copy.

(Source: Added at 20 Ill. Reg. 888, effective January 1, 1996)